

Effective 1/1/2016

59-2-1007 Objection to assessment by commission -- Application -- Contents of application -- Amending an application -- Hearings -- Appeals.

- (1)
 - (a) Subject to the other provisions of this section, if the owner of property assessed by the commission objects to the assessment, the owner may apply to the commission for a hearing on the objection on or before the later of:
 - (i) June 1; or
 - (ii) 30 days after the date the commission mails the notice of assessment in accordance with Section 59-2-201.
 - (b) The commission shall allow an owner that meets the requirements of Subsection (1)(a) to be a party at a hearing under this section.
- (2) Subject to the other provisions of this section, a county that objects to the assessment of property assessed by the commission may apply to the commission for a hearing on the objection:
 - (a) for an assessment with respect to which the owner has applied to the commission for a hearing on the objection under Subsection (1), if the county applies to the commission to become a party to the hearing on the objection no later than 30 days after the date the owner applied to the commission for the hearing on the objection; or
 - (b) for an assessment with respect to which the owner has not applied to the commission for a hearing on the objection under Subsection (1), if the county:
 - (i) reasonably believes that the commission should have assessed the property for the current calendar year at a fair market value that is at least the lesser of an amount that is:
 - (A) 50% greater than the value at which the commission is assessing the property for the current calendar year; or
 - (B) 50% greater than the value at which the commission assessed the property for the prior calendar year; and
 - (ii) applies to the commission for a hearing on the objection no later than 30 days after the last day on which the owner could have applied to the commission for a hearing on the objection under Subsection (1).
- (3) Before a county may apply to the commission for a hearing under this section on an objection to an assessment, a majority of the members of the county legislative body shall approve filing an application under this section.
- (4)
 - (a) The commission shall allow a county that meets the requirements of Subsections (2) and (3) to be a party at a hearing under this section.
 - (b) The commission shall allow an owner to be a party at a hearing under this section on an objection to an assessment a county files in accordance with Subsection (2)(b).
- (5) An owner or a county shall include in an application under this section:
 - (a) a written statement:
 - (i) setting forth the known facts and legal basis supporting a different fair market value than the value assessed by the commission; and
 - (ii) for an assessment described in Subsection (2)(b), establishing the county's reasonable belief that the commission should have assessed the property for the current calendar year at a fair market value that is at least the lesser of an amount that is:
 - (A) 50% greater than the value at which the commission is assessing the property for the current calendar year; or

- (B) 50% greater than the value at which the commission assessed the property for the prior calendar year; and
 - (b) the owner's or county's estimate of the fair market value of the property.
- (6)
- (a) Except as provided in Subsection (6)(b), an owner's or a county's estimate on an application under this section of the fair market value of the property may be amended prior to the hearing as provided by rule.
 - (b) A county may not amend the fair market value of property under this Subsection (6) to equal an amount that is less than the lesser of:
 - (i) the value at which the commission is assessing the property for the current calendar year plus 50%; or
 - (ii) the value at which the commission assessed the property for the prior calendar year plus 50%.
 - (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules governing the procedures for amending an estimate of fair market value under this Subsection (6).
- (7) In applying to the commission for a hearing on an objection under this section:
- (a) a county may estimate the fair market value of the property using a valuation methodology the county considers to be appropriate, regardless of:
 - (i) the valuation methodology used previously in valuing the property; or
 - (ii) the valuation methodology an owner asserts; and
 - (b) an owner may estimate the fair market value of the property using a valuation methodology the owner considers to be appropriate, regardless of:
 - (i) the valuation methodology used previously in valuing the property; or
 - (ii) the valuation methodology a county asserts.
- (8)
- (a) An owner who applies to the commission for a hearing in accordance with Subsection (1) shall, for the property for which the owner objects to the commission's assessment, file a copy of the application with the county auditor of each county in which the property is located.
 - (b) A county auditor who receives a copy of an application in accordance with Subsection (8)(a) shall provide a copy of the application to the county:
 - (i) assessor;
 - (ii) attorney;
 - (iii) legislative body; and
 - (iv) treasurer.
- (9)
- (a) On or before August 1, the commission shall conduct a scheduling conference with all parties to a hearing under this section.
 - (b) At the scheduling conference under Subsection (9)(a), the commission shall establish dates for:
 - (i) the completion of discovery;
 - (ii) the filing of prehearing motions; and
 - (iii) conducting a hearing on the objection to the assessment.
- (10)
- (a) The commission shall issue a written decision no later than 120 days after the later of the date:
 - (i) the hearing under this section is completed; or
 - (ii) all posthearing briefs are submitted.

- (b) If the commission does not issue a written decision on an objection to an assessment under this section within a two-year period after the date an application under this section is filed, the objection is considered to be denied, unless the parties stipulate to a different time period for resolving the objection.
- (c) A party may appeal to the district court in accordance with Section 59-1-601 within 30 days after the date an objection is considered to be denied.
- (11) At the hearing on an objection under this section, the commission may increase, lower, or sustain the assessment if:
 - (a) the commission finds an error in the assessment; or
 - (b) the commission determines that increasing, lowering, or sustaining the assessment is necessary to equalize the assessment with other similarly assessed property.
- (12)
 - (a) The commission shall send notice of a commission action under Subsection (11) to a county auditor if:
 - (i) the commission proposes to adjust an assessment the commission made in accordance with Section 59-2-201;
 - (ii) the county's tax revenues may be affected by the commission's decision; and
 - (iii) the county is not a party to the hearing under this section.
 - (b) The written notice described in Subsection (12)(a):
 - (i) may be transmitted by:
 - (A) any form of electronic communication;
 - (B) first class mail; or
 - (C) private carrier; and
 - (ii) shall request the county to show good cause why the commission should not adjust the assessment by requesting the county to provide to the commission a written statement setting forth the known facts and legal basis for not adjusting the assessment within 30 days from the date of the written notice.
 - (c) If a county provides a written statement described in Subsection (12)(b) to the commission, the commission shall:
 - (i) hold a hearing or take other appropriate action to consider the good cause the county provides in the written statement; and
 - (ii) issue a written decision increasing, lowering, or sustaining the assessment.
 - (d) If a county does not provide a written statement described in Subsection (12)(b) to the commission within 30 days after the commission sends the notice described in Subsection (12)(a), the commission shall adjust the assessment and send a copy of the commission's written decision to the county.
- (13) Subsection (12) does not limit the rights of a county as provided in Subsections (2) and (4)(a).
- (14)
 - (a) On or before the November 2018 interim meeting, the Revenue and Taxation Interim Committee shall study the process for a county to object to an assessment of property assessed by the commission.
 - (b) As part of the study required by Subsection (14)(a), the Revenue and Taxation Interim Committee shall determine whether to draft legislation to modify the process for a county to object to an assessment of property assessed by the commission.

Amended by Chapter 139, 2015 General Session